

Information Technology
Accounting I
Course Code # 3779
1 Credit

Prerequisites: None

School Year _____

Term: ____ **Fall** ____ **Spring**

Student:	Grade:
Teacher:	School:
Number of Competencies in Course: 32	
Number of Competencies Mastered:	
Percent of Competencies Mastered:	

Standard 1.0 The student will analyze various accounting career opportunities.

Learning Expectations		Check the appropriate Mastery or Non-Mastery column	Mastery	Non-Mastery
1.1	Examine career opportunities in accounting.			
1.2	Assess the employment outlook in the field of accounting.			

Standard 2.0 The student will analyze and record all financial information and prepare end-of-fiscal period documents for a service and merchandising business organized as a sole proprietorship, a partnership or a corporation.

Learning Expectations		Check the appropriate Mastery or Non-Mastery column	Mastery	Non-Mastery
2.1	Collect and verify source documents.			
2.2	Analyze business transactions and determine their effect on the accounting equation.			
2.3	Apply transaction analyses to journalize financial information into general, multicolumn and special journals.			
2.4	Post information from journals of all types into general and subsidiary ledger accounts.			
2.5	Prepare a trial balance and extended work sheet at the end of the fiscal period.			
2.6	Create end-of-fiscal period financial statements and supporting schedules.			
2.7	Calculate, journalize and post adjusting and closing entries.			
2.8	Prepare a post-closing trial balance.			

Standard 3.0 The student will demonstrate an understanding of cash control systems.

Learning Expectations		Check the appropriate Mastery or Non-Mastery column	Mastery	Non-Mastery
3.1	Maintain a checking account.			
3.2	Reconcile a bank statement.			
3.3	Journalize dishonored checks, special fees and electronic banking transactions.			
3.4	Differentiate the types of endorsements.			
3.5	Establish and replenish petty cash funds.			

Standard 4.0 The student will prepare payroll records, taxes and reports.

Learning Expectations		Check the appropriate Mastery or Non-Mastery column	Mastery	Non-Mastery
4.1	Complete payroll time cards.			
4.2	Calculate, journalize and post payroll taxes.			
4.3	Complete a payroll register and employee earnings record.			
4.4	Prepare payroll checks.			

Standard 5.0 The student will analyze, calculate and utilize accounting for special procedures that occur less frequently in the accounting cycle.

Learning Expectations		Check the appropriate Mastery or Non-Mastery column	Mastery	Non-Mastery
5.1	Calculate the annual and partial-year depreciation of a plant asset and its resulting book value.			
5.2	Calculate and record the uncollectible accounts' expense using the direct write-off and allowance methods.			
5.3	Determine the quantity and cost of merchandise inventory.			
5.4	Analyze and record promissory notes payable and receivable.			
5.5	Analyze and record transactions for accrued revenue and expenses.			
5.6	Plan and journalize the distribution of dividends and income taxes for a corporation.			

Standard 6.0 The student will demonstrate organizational and professional leadership skills.

Learning Expectations		Check the appropriate Mastery or Non-Mastery column	Mastery	Non-Mastery
6.1	Demonstrate self-initiative through group projects.			
6.2	Examine the value of leadership skills.			
6.3	Illustrate image building and public relations techniques.			
6.4	Assess decision-making skills.			
6.5	Demonstrate effective teamwork and group thinking, applying conflict resolution techniques.			
6.6	Demonstrate parliamentary procedure skills through group activities.			
6.7	Analyze the goals and apply the principles of Business Professionals of America and/or Future Business Leaders of America.			

Additional Comments: _____